

# FUND STATEMENT

## Fund Type G40, Enterprise Funds

## Fund 408, Sewer Bond Construction

|  | FY 2002<br>Actual   | FY 2003<br>Adopted<br>Budget Plan | FY 2003<br>Revised<br>Budget Plan | FY 2004<br>Advertised<br>Budget Plan |
|--|---------------------|-----------------------------------|-----------------------------------|--------------------------------------|
| <b>Beginning Balance</b>                   | <b>\$58,891,536</b> | <b>\$765,597</b>                  | <b>\$45,732,035</b>               | <b>\$1,924,491</b>                   |
| Revenue:                                   |                     |                                   |                                   |                                      |
| Revenue from the Commonwealth <sup>1</sup> | \$1,250,023         | \$0                               | \$0                               | \$0                                  |
| Interest on Investments <sup>2</sup>       | 2,608,871           | 300,000                           | 300,000                           | 23,998                               |
| <b>Total Revenue</b>                       | <b>\$3,858,894</b>  | <b>\$300,000</b>                  | <b>\$300,000</b>                  | <b>\$23,998</b>                      |
| Transfer In:                               |                     |                                   |                                   |                                      |
| Sewer Revenue (400)                        | \$500,029           | \$0                               | \$0                               | \$0                                  |
| <b>Total Transfer In</b>                   | <b>\$500,029</b>    | <b>\$0</b>                        | <b>\$0</b>                        | <b>\$0</b>                           |
| <b>Total Available</b>                     | <b>\$63,250,459</b> | <b>\$1,065,597</b>                | <b>\$46,032,035</b>               | <b>\$1,948,489</b>                   |
| Total Expenditures                         | \$17,518,424        | \$0                               | \$44,107,544                      | \$0                                  |
| <b>Total Disbursements</b>                 | <b>\$17,518,424</b> | <b>\$0</b>                        | <b>\$44,107,544</b>               | <b>\$0</b>                           |
| <b>Ending Balance</b>                      | <b>\$45,732,035</b> | <b>\$1,065,597</b>                | <b>\$1,924,491</b>                | <b>\$1,948,489</b>                   |

<sup>1</sup> The reimbursement of nitrification removal charges is received annually from the State Water Quality Improvement Fund based upon actual expenditures, which vary from year to year.

<sup>2</sup> In order to account for revenues and expenditures in the proper fiscal year, an audit adjustment in the amount of \$512,829 has been reflected as an increase to FY 2002 revenues to reflect the proper accrual of interest earnings on investments and cash held with fiscal agent. The audit adjustment has been included in the FY 2002 Comprehensive Annual Financial Report (CAFR). Details of the FY 2002 audit adjustments will be included in the FY 2003 Third Quarter Package.

## FY 2004 Summary of Capital Projects

### Fund: 408 Sewer Bond Construction

| Project #    | Description                | Total<br>Project<br>Estimate | FY 2002<br>Actual<br>Expenditures | FY 2003<br>Revised<br>Budget | FY 2004<br>Advertised<br>Budget Plan |
|--------------|----------------------------|------------------------------|-----------------------------------|------------------------------|--------------------------------------|
| G00902       | DC Blue Plains Exp 309 MGD | \$39,140,784                 | \$3,643,783.69                    | \$5,499,914.59               | \$0                                  |
| N00322       | Lower Potomac 67 MGD       | 134,623,503                  | 13,874,640.13                     | 38,607,629.90                | 0                                    |
| <b>Total</b> |                            | <b>\$173,764,287</b>         | <b>\$17,518,423.82</b>            | <b>\$44,107,544.49</b>       | <b>\$0</b>                           |

## Project Detail Sheet

**Fund Type: G40 Enterprise Funds**  
**Fund: 408 Sewer Bond Construction**  
**Project: G00902 DC Blue Plains Exp 309 MGD**

| Object       | Description                         | Total<br>Project<br>Estimate | All Prior<br>Years<br>Actuals | FY 2002<br>Actual<br>Expenditures | Current<br>Revised<br>Budget | FY 2004<br>Advertised<br>Budget Plan | Future<br>Years    |
|--------------|-------------------------------------|------------------------------|-------------------------------|-----------------------------------|------------------------------|--------------------------------------|--------------------|
| 326          | Interjurisdictional Payments        | \$31,287,793.13              | \$25,973,278.72               | \$0.00                            | \$1,605,803.41               | \$0                                  | \$3,708,711        |
| 701          | Bond Issue Costs                    | 100,727.00                   | 100,727.00                    | 0.00                              | 0.00                         | 0                                    | 0                  |
| 704          | Fiscal Agent Fees                   | 214,369.00                   | 214,369.00                    | 0.00                              | 0.00                         | 0                                    | 0                  |
| 976          | Outside Construction - Improvements | 7,537,894.87                 | 0.00                          | 3,643,783.69                      | 3,894,111.18                 | 0                                    | 0                  |
| <b>Total</b> |                                     | <b>\$39,140,784.00</b>       | <b>\$26,288,374.72</b>        | <b>\$3,643,783.69</b>             | <b>\$5,499,914.59</b>        | <b>\$0</b>                           | <b>\$3,708,711</b> |

| Location   | Tax Map Reference | Location Code | District |
|--|-------------------|---------------|----------|
| N/A  | N/A               | N/A           | N/A      |
| <p>Project G00902: This project funds Fairfax County's share of the costs of upgrading the District of Columbia's Blue Plains Treatment Plant to 370 MGD. Progress payments will be made to the District as expenses are incurred for design and construction of this project. Specific methodology and justification of payments are based on the <a href="#">Blue Plains Intermunicipal Agreement of 1988</a>. In 1988, this project was created in Fund 408 to record new bond proceeds to partially fund this project. All bond proceeds have been spent, and this project will be phased out during FY 2003. Beginning in FY 2004, any upgrade costs will be funded through Project G00901, DC Treatment Blue Plains, in Fund 402, Sewer Construction Improvements.</p> |                   |               |          |

| Source of Funding                    |                     |
|--------------------------------------|---------------------|
| General Fund                         | \$0                 |
| General Obligation Bonds             | 0                   |
| Transfers from Other Funds           | 0                   |
| Other: Sewer Bonds and Sewer Revenue | 39,140,784          |
| <b>Total</b>                         | <b>\$39,140,784</b> |

| Completion Schedule               |                        |
|-----------------------------------|------------------------|
| Land Acquisition                  | N/A                    |
| Engineer/Architect Contract Award | N/A                    |
| Design Completion                 | N/A                    |
| Construction Contract Award       | Various                |
| Construction Completion           | Fourth Quarter FY 2003 |

## Project Detail Sheet

**Fund Type: G40 Enterprise Funds**  
**Fund: 408 Sewer Bond Construction**  
**Project: N00322 Lower Potomac 67 MGD**

| Object       | Description                         | Total<br>Project<br>Estimate | All Prior<br>Years<br>Actuals | FY 2002<br>Actual<br>Expenditures | Current<br>Revised<br>Budget | FY 2004<br>Advertised<br>Budget Plan | Future<br>Years |
|--------------|-------------------------------------|------------------------------|-------------------------------|-----------------------------------|------------------------------|--------------------------------------|-----------------|
| 701          | Bond Issue Costs                    | \$663,502.00                 | \$663,502.00                  | \$0.00                            | \$0.00                       | \$0                                  | \$0             |
| 951          | Land Acquisition                    | 958,624.17                   | 958,624.17                    | 0.00                              | 0.00                         | 0                                    | 0               |
| 976          | Outside Construction - Improvements | 133,001,376.79               | 80,519,106.76                 | 13,874,640.13                     | 38,607,629.90                | 0                                    | 0               |
| <b>Total</b> |                                     | <b>\$134,623,502.96</b>      | <b>\$82,141,232.93</b>        | <b>\$13,874,640.13</b>            | <b>\$38,607,629.90</b>       | <b>\$0</b>                           | <b>\$0</b>      |

| Location  | Tax Map Reference | Location Code | District     |
|---|-------------------|---------------|--------------|
| 9399 Richmond Highway   | 107-4,108-3       | XX06          | Mount Vernon |
| Project N00322: This project provides for the construction and expansion of the Noman M. Cole, Jr. Pollution Control Plant to a treatment capacity of 67 MGD to meet service needs through the year 2015. This project includes the addition of a variety of new buildings, treatment structures, and state-of-the-art equipment, as well as modifications to existing buildings, structures, and equipment. This project is funded through sewer revenue bonds and sewer system revenue. The expansion of the facility will occur in several phases. It is anticipated that the current funding level will fulfill the County's obligation based on the current cash flow statement. |                   |               |              |

| Source of Funding                    |                      |
|--------------------------------------|----------------------|
| General Fund                         | \$0                  |
| General Obligation Bonds             | 0                    |
| Transfers from Other Funds           | 0                    |
| Other: Sewer Bonds and Sewer Revenue | 134,623,503          |
| <b>Total</b>                         | <b>\$134,623,503</b> |

| Completion Schedule               |                        |
|-----------------------------------|------------------------|
| Land Acquisition                  | N/A                    |
| Engineer/Architect Contract Award | N/A                    |
| Design Completion                 | N/A                    |
| Construction Contract Award       | Second Quarter FY 1998 |
| Construction Completion           | Fourth Quarter FY 2005 |